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Whether the combination of these two elements, both well known to the prior art, and their application to the concept of law discloses patentable invention, the reviewer will leave to philosophers to determine. It certainly gives aid and comfort to that school of the common law which believes that all the law exists somewhere, so much of it as may be necessary being miraculously revealed to the court at the moment when it decides the case. This belief, which is by no means new in the common law, occasionally receives a rude shock when different courts of last resort receive conflicting revelations in regard to the same case, as for example in *Old Dominion Copper Co. v. Bigelow*, 203 Mass. 159, and *Old Dominion Copper Co. v. Lewisohn*, 210 U. S. 206. Doubtless this school of the common law will hail the author as an ally and a prophet.

E. H. A., JR.

A TREATISE ON THE LAW OF INCOME TAXATION. By Henry Campbell Black. Second Edition. Kansas City, Mo.: Vernon Law Book Company. 1915. pp. xxxvii, 865.

The Income Tax seems to have come to stay and a treatise on this heretofore transitory statute is a timely addition to legal literature. Any lawyer familiar with the Bankruptcy Act realizes how impossible it is to get from the material within the four corners of the statute a real grasp on bankruptcy law. One who reads the Income Tax law is confronted with a similar difficulty. Moreover, the present is a particularly auspicious time for the appearance of a work on income taxes. The field is still a new one and at the same time the lapse of two years after the passage of the present statute has given opportunity for more mature reflection than is possible when a treatise is practically coeval with the legislation itself. This state of affairs justifies the appearance of a second edition of Black on Income Taxes.

The student of economics will find little of interest in this book. It is written simply for the lawyer. The author finds the Income Tax actually on our statute books a law which needs interpretation. His purpose is to assist persons who are confronted with problems of the application of this law, and this purpose we think he has fulfilled. The present edition is a marked improvement upon the first edition of the work. Not only has much of the text been rewritten to better advantage in arrangement, but a wealth of new matter has been added. The data of the work consist of the present federal statute, the extinct federal statutes, the various state statutes, cases under these statutes, and the corresponding English, Scotch and Canadian statutes, and of rulings of the Treasury Department. A noteworthy feature is the division of the original text of the statute into logical and concise sections, an attempt by the author to supplement a piece of legislation singularly deficient in grouping and classification. A valuable appendix is attached which embodies, in addition to the federal and state statutes, the general federal acts applicable to the collection of internal revenue and a table of forms.

Altogether the work fills a real need of the practicing lawyer in a field where certainty is necessary and conjecture dangerous.

R. P. P.

HISTORY OF SOCIAL LEGISLATION IN IOWA. By John E. Briggs. Iowa Social History Series. Edited by Benjamin F. Shambaugh. Iowa City, Iowa: State Historical Society of Iowa. 1915. pp. xiv, 444.

CONVENTIONS AND DECLARATIONS BETWEEN THE POWERS CONCERNING WAR, ARBITRATION AND NEUTRALITY. The Hague: Martinus Nijhoff. 1915.

- THE DOCTRINE OF CONSIDERATION. By Pherozechah N. Daruvala. Calcutta: Butterworth and Company (India), Ltd. 1914. pp. lxvii, 622.
- GROWTH OF AMERICAN STATE CONSTITUTIONS. By James Q. Dealey. Boston: Ginn and Company. 1915. pp. viii, 308.
- HISTORY OF POOR RELIEF LEGISLATION IN IOWA. By John L. Gillin. Iowa Social History Series. Edited by Benjamin F. Shambaugh. Iowa City, Iowa: State Historical Society of Iowa. 1914. pp. xiv, 404.
- THE DOCTRINE OF INTERVENTION. By Henry G. Hodges. Princeton: The Banner Press. 1915. pp. xii, 288.
- PALAEOGRAPHY AND THE PRACTICAL STUDY OF COURT HAND. By Hilary Jenkinson. Cambridge, England: University Press. 1915. pp. ix, 37.
- EVOLUTION OF LAW. Volume I. Sources of Ancient and Primitive Law. Compiled by Albert Kocourek and John H. Wigmore. Boston: Little, Brown, and Company. 1915. pp. xvii, 702.
- RULES FOR ADMISSION TO THE BAR in the Several States and Territories of the United States in Force January 1, 1915. Eighth Edition. St. Paul, Minn.: West Publishing Company. 1915. pp. xxxi, 220.
- SALES OF STOCKS AND BONDS. By Milford J. Thompson. Chicago: T. H. Flood and Company. 1915. pp. xxv, 208.
- WAR OBVIATED BY AN INTERNATIONAL POLICE. A Series of Essays Written in Various Countries. The Hague: Martinus Nijhoff. 1915. pp. ix, 223.
- BRACTON: DE LEGIBUS ET CONSUETUDINIBUS ANGLIAE. Volume I. Edited by George E. Woodbine. New Haven: Yale University Press. 1915. pp. xii, 422.